

## Message Text

UNCLASSIFIED

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ACTION IO-14

INFO OCT-01 AF-10 EUR-12 ISO-00 TRSE-00 L-03 ABF-01  
OMB-01 EB-08 /050 W  
-----031642 091224Z /14

P R 091012Z MAR 78  
FM AMEMBASSY NAIROBI  
TO SECSTATE WASHDC PRIORITY 5761  
INFO AMEMBASSY OTTAWA  
AMCONSUL MONTREAL  
AMEMBASSY ROME  
AMEMBASSY LONDON  
AMEMBASSY PARIS  
USMISSION GENEVA

UNCLAS NAIROBI 3712

E.O.11652: N/A  
TAGS: UN,AORG  
SUBJ: TAXATION OF LUMP SUM UN PENSION PAYMENTS

REF: STATE 032933

1. ACCORDING TO FINANCIAL ADVISOR TO GOK MINISTRY OF FINANCE  
AND PLANNING, KENYAN NATIONALS WORKING FOR INTERNATIONAL ORGANI-  
ZATIONS ARE NOT TAXED ON LUMP SUM WITHDRAWALS FROM THE UNITED NATIONS  
JOINT STAFF PENSION FUND. EXEMPTION RESULTS FROM ADHERENCE TO THE  
CONVENTION OF PRIVILEGES AND IMMUNITIES OF THE UNITED NATIONS AND  
PROVISION IN KENYAN TAX CODE. SAME EXEMPTION EXISTS FOR DEATH  
BENEFITS DUE

SURVIVORS OF UN STAFF MEMBERS. IN ADDITION ANNUAL PENSION PAYMENTS  
UP TO KENYA POUNDS 2,500 (APPROXIMATELY U.S. DOLLARS 6,250) ARE  
TAX FREE.

2. PLEASE PROVIDE INFO COPIES TO: PARIS - UNESCO, ROME - FODAG,  
LONDON - SHIPPING ATTACHE,MONTREAL - ICAO.  
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BLANE

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** n/a  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 09 mar 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 jan 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978NAIROB03712  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780106-0250  
**Format:** TEL  
**From:** NAIROBI  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t19780388/aaaacwex.tel  
**Line Count:** 56  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** ba724cca-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION IO  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 STATE 32933  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 29 mar 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** N/A  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 3387737  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAXATION OF LUMP SUM UN PENSION PAYMENTS  
**TAGS:** AORG, UN  
**To:** STATE  
**Type:** TE  
**vdkgvwkey:** odbc://SAS/SAS.dbo.SAS\_Docs/ba724cca-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
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